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05-164

The Secretary of State presents her compliments to Their Excellencies and Messieurs and Mesdames the Chiefs of Mission and wishes to inform that the Office of Foreign Missions (OFM) is improving the manner in which it administers the utility and gasoline tax-exemption programs.

The eligibility for foreign missions and their members for utility tax exemption (e.g. electricity, natural gas, telephone, cable/satellite television and other services) is based on reciprocity and is granted upon request and submittal of a completed form DS-98 "Application for Diplomatic Exemption from Taxes on Utilities." Eligible missions and personnel of foreign governments may apply for the exemption from utility taxes through the following approved procedure:

- (1) Complete a form DS-98 for each utility company to which a request is being made. If more than one account is being held with a company (e.g. multiple phone lines in one home or office that are billed separately) a form for each account must be completed.
- (2) Each form DS-98 must be typed or legibly hand written.

(3) The completed DS-98 must be submitted to the OFM location that is responsible for serving the respective mission or diplomatic personnel's geographic area.

All foreign missions should note that OFM will only request a copy of pertinent utility bills in situations where the company providing such services is not currently in OFM's system. Therefore, billing statements, photocopies of tax-exemption and protocol identification cards, or other documents, will no longer be required nor accepted for utility tax exemption requests.

Likewise, gasoline tax exemption is extended to eligible missions and personnel on the basis of reciprocity. This benefit is facilitated solely by means of tax-exempt oil company credit card accounts. Eligible missions and personnel of foreign governments may apply for the exemption from gasoline taxes through the following approved procedure:

- (1) Obtain and complete a gasoline credit card "fleet or corporate" application from one or more participating oil companies. (See enclosed list for companies currently participating in this program.)
- (2) Complete one form DS-99 "Application for Diplomatic Exemption from Taxes on Gasoline" for each oil company credit card application.

- (3) DS-99 must be typed or legibly hand written.
- (4) The completed DS-99 and gasoline credit card application must be submitted to the OFM location that is responsible for serving the respective mission or diplomatic personnel's geographic area.

All missions should note that photocopies of tax exemption or protocol identification cards, or other documents, are no longer required nor accepted for gasoline exemption requests. Offices or individuals with existing "non-exempt" oil company credit card accounts who wish to receive an exemption from motor fuels are required to apply for a new account through the procedure detailed above. Eligible spouses and dependents of mission personnel may now receive gasoline tax exempt credit cards in their own names by following the standard application process described above.

For more information concerning the gasoline and utility tax exemption program, please visit the OFM website at [www.state.gov/ofm/tax/](http://www.state.gov/ofm/tax/) or by contacting OFM Headquarters or the nearest regional office.

Enclosure: As stated.



Department of State,  
Washington,

**JUL 18 2005**

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**ENCLOSURE**

**Companies Participating in the Gasoline Tax Exemption Credit Card Program for  
Foreign Missions and their Members**

The following oil companies require that a commercial credit card application be submitted for gasoline tax exemption (*SpeedPass* or *Visa* and *Master Card* applications are not permitted):

76/Circle K

Amoco/BP

Chevron

Conoco:      Only services the Midwest United States

Exxon/Mobil

Marathon Ashland Petroleum LLC

Getty Oil

Gulf

Phillips 66

Speedway Super America

Sunoco

Texaco/Shell: Tax-exemption provided only in the cardholder's state of residence. Cardholders residing in the Washington, DC Metropolitan Area will receive tax exemption in the District of Columbia, Maryland, and Virginia

Unocal Oil Company (Union Oil)

Ultra Mar Diamond